

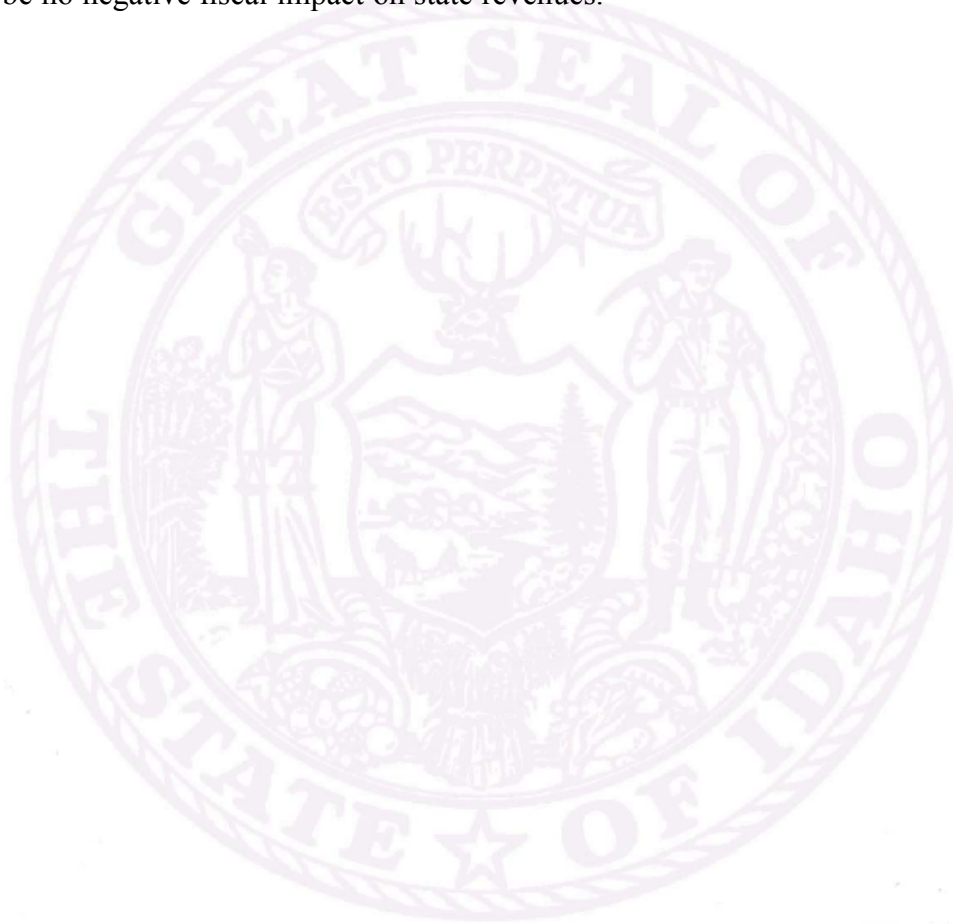
## **STATEMENT OF PURPOSE**

### **RS18787**

The purpose of this proposed new section in Title 63 is to provide guidance to county assessors when valuing section 42 low income housing projects and to outline procedures for valuing the federal tax credits associated with these properties.

### **FISCAL NOTE**

There will be no negative fiscal impact on state revenues.



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